

Property Taxes Annual Report Instructions



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California State Controller

**Division of Accounting and Reporting
Local Government Reporting Section**

Table of Contents

Page No.

Introduction	2
Filing Requirements	3
General Instructions	6

Forms:

Cover Page Form	7
General Information Form	8
Comments Form	9
Countywide – Property Taxes	10
General County – Detail – Property Taxes – Taxes Allocated and Levied	11
Cities Property Taxes – Taxes Allocated and Levied	14
Community Redevelopment Agencies Property Taxes – Taxes Allocated and Levied	16
School Districts Property Taxes – Taxes Allocated and Levied	18
Special Districts Property Taxes – Taxes Allocated and Levied	20
Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions	22
Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions	23
Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions	24
Countywide – Summary – Taxes Allocated and Levied	25

Introduction

The purpose of the Property Taxes Annual Report is to provide information relating to Property Taxes allocated and levied for research, analyses and decision making to the Legislature, government officials and the general public. Additionally, this information is published in the local government annual reports as directed by Government Code section 53892.

General reporting instructions, electronic report format instructions, paper reporting forms, and applicable California laws related to the reporting requirements for preparing Property Taxes Annual Report are available via the Internet at <http://www.sco.ca.gov>.

Filing Requirements:

Who must File:

All California county auditors must file the Property Taxes Annual Report with the California State Controller pursuant to Government Code section 29109.

When to File:

The filing deadline for the report is November 1 of each year. The filing date can be extended to December 1, by resolution adopted by the county's board of supervisors. Please submit a copy of the county's resolution, if the December 1 filing date was adopted during this reporting year.

Be advised that there is no statutory authority for the State Controller to grant extensions for filing this report. Failure to submit the report timely can result in a forfeiture of \$1,000. There is no legal provision for waiving the forfeiture once imposed.

What to File:

Government Code section 29109 requires completed reports to be submitted to the California State Controller by November 1 of each year. The filing date can be extended to December 1, by resolution adopted by the county's board of supervisors.

The following reports must be submitted by the statutory deadline. Although the Property Taxes Annual Report can be submitted in the prescribed electronic report format, the signed Cover Page Form of the Property Taxes Annual Report must be mailed in paper form to complete filing requirements.

- **Property Tax Annual Report** (including signed Cover Page Form)

Where to File:

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the Internet File Transfer Protocol (FTP) process, U.S. Mail, or Express Mail.

By File Transfer Protocol:

The electronic report can be filed via your agency's File Transfer Protocol or by using your Web browser. Please refer to the Automated Report Guidelines available on both the compact disc mailed and on the California State Controller's Web site at <http://www.sco.ca.gov/ard/local/locprep/property/>. Please remember that the signed Cover Page Form must be mailed to the California State Controller's Office to complete filing requirements.

Filing Requirements - (Continued):

By U.S. mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **Property Tax Unit**
P.O. Box 942850
Sacramento, CA 94250

By Express Mail:

California State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section - **Property Tax Unit**
3301 C Street, Suite 700
Sacramento, CA 95816

Electronic Report Format:

A compact disc (CD) will be mailed to each county auditor containing the electronic reporting forms and instructions for preparing the Property Taxes Annual Report. The automated reporting instructions provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the State Controller's Office via the Internet. If you do not have access to the Internet to use the File Transfer Protocol process to submit your report, the completed electronic report can be copied to a diskette and mailed to the California State Controller's Office at the address above.

Paper Reports:

Reporting forms and instructions can be printed from the electronic format report provided on the CD and are also available via the Internet at <http://www.sco.ca.gov/ard/local/locprep/property/>. If you do not have access to a CD-ROM or the Internet, you can call (916) 445-5153 to request that forms and instructions be mailed to you.

Report Assistance

The answers to commonly asked questions can be found in these instructions. Although the California State Controller's Office is unable to provide report preparation assistance at your office, assistance can be obtained by telephoning the California State Controller's staff in Sacramento at (916) 445-5153.

Filing Requirements - (Continued):

Reporting Requirements:

Required Report Format:

Report Whole Amounts

Eliminate the cents for amounts by rounding to the nearest dollar.

Unused Forms

If preparing a paper report, please file only the forms used to complete your report.

Bracketed Amounts

If preparing a paper report, use brackets () to indicate a reduction or negative amount on a line item.

Required Versus Optional Forms

All required forms must be completed. Those forms referred to as “optional” must be completed, if applicable to the agency’s activities in order to prepare a complete report for the agency. The reporting forms are organized in the order in which they should be completed.

General Information

General Comments

Countywide – Property Taxes

General County – Detail – Property Taxes – Taxes Allocated and Levied

Cities Property Taxes – Taxes Allocated and Levied

Community Redevelopment Agencies Property Taxes – Taxes Allocated and Levied

School Districts Property Taxes – Taxes Allocated and Levied

Special Districts Property Taxes – Taxes Allocated and Levied

Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions

Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions

Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions

Countywide – Summary – Taxes Allocated and Levied

General Instructions:

Report all jurisdictions that receive ad valorem property taxes from the 1% countywide rate or have voter approved taxes levied. The amounts are to be rounded to the nearest dollar. Voter approved tax rates should be expressed in terms of per \$100 of net taxable value and carried to the sixth decimal places. Do not include any amounts applicable to the Supplemental Roll.

Do not report any property assessments or special assessments levied on an other than ad valorem basis. For example, assessments based on per parcel, acre, or other per unit basis.

The Net Taxable Values should not include Homeowner's Property Tax Reimbursement (HOPTR) or other exemptions.

Report jurisdictional property taxes after the allocations to Educational Revenue Augmentation Fund (ERAF) and tax increment to community redevelopment agencies. Revenue and Taxation Code section 100 reductions should not be reported in the forms for cities, counties, redevelopment agencies, school districts, or special districts.

Cover Page Form:

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

Electronic Reports

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed cover page must be submitted in paper form to complete filing requirements for the report.

Paper Reports

If preparing a paper report, please provide the agency's name, 11-digit identification number, and the fiscal year of the report. The signed Cover Page Form must be submitted in paper form to complete filing requirements.

General Information Form:

The purpose of this form is to report pertinent non-financial data about the agency and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her telephone number, in the event that California State Controller's staff have questions while reviewing the report.

Mailing Address

Report the primary address where mail is received by the agency. Use two lines for the address, if necessary.

Phone

Provide the area code and phone number for the preparer of the report.

Report Prepared By

Report the full name, and phone number for the person who prepared the report submitted. This person will be the primary contact if the California State Controller's staff have questions while reviewing the report.

Date

Please provide the date the report was completed.

Property Taxes Annual Report Instructions

Comments Form:

The purpose of this form is to report any general comments the reporting agency has on items reported, suggestions for improving the report, or other comments that the reporting agency would like to communicate to State Controller's Office staff.

Countywide - Property Taxes Form:

The purpose of this form is to report present the entire countywide 1% tax rate information.

Taxes Levied Countywide:

Net Taxable Value:

Secured

Report the net taxable value of the secured roll.

Unsecured

Report the net taxable value of the unsecured roll.

Tax Rate 1%:

Secured

The electronic report will calculate the 1% countywide levy. If preparing a paper report, enter 1% of net taxable value of the secured roll.

Unsecured

The electronic report will calculate the 1% countywide levy. If preparing a paper report, enter 1% of net taxable value of the unsecured roll.

Homeowner's Property Tax Reimbursement (HOPTR) – Report the amount of Homeowners Property Tax Reimbursement anticipated from the State applicable to the 1% countywide tax rate.

Less: Revenue and Taxation Code 100

Specify

Enter the names of the jurisdictions with Revenue and Taxation Code 100 reductions and specify the reduction amounts for each jurisdiction.

Total

The electronic report will calculate the **Total**. If preparing a paper report, enter the sum of **Secured 1%**, **Unsecured 1%**, and **HOPTR** less the amount(s) of **Revenue and Taxation Code 100**.

General County - Detail Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the countywide 1% allocations and voter approved taxes levied for the General county government and the less than countywide funds.

Specific Instructions:

Allocation of Property Taxes 1%:

Secured

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

Unsecured

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

Less Than Countywide Funds:

Specify

Identify the less than countywide fund(s) and report the amount(s) of secured, unsecured, and HOPTR.

Total Allocation of Property Taxes 1%

The electronic report will calculate this amount. If preparing a paper report, enter the aggregate total of the **Secured**, **Unsecured** and **HOPTR** for the **General County** and the **Less Than Countywide Funds**.

General County Voter Approved Taxes Levied:

Purpose of Levy

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

Net Taxable Value (NTV)

Report the **Secured** and **Unsecured Net Taxable Value**.

Tax Rate (TR) per \$100

Report the **Secured** and **Unsecured Tax Rate** per \$100 of net taxable value.

Amount of Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy. $[(NTV/100) * TR]$.

General County - Detail Property Taxes - Taxes Allocated and Levied Form - (Continued):

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR related to the **General County Voter- Approved Taxes Levied**.

Unitary and Operating Non-Unitary Taxes Levied

Report the amount of taxes levied attributable to the **Unitary** and **Non-unitary Property** of the voter-approved levy.

Total General County Voter Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR, and Unitary and Operating Non-unitary Taxes** for each general county voter-approved tax levy.

Less Than Countywide Funds Voter-Approved Taxes Levied:

Purpose of Levy

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

Net Taxable Value (NTV)

Report the net taxable value of secured and unsecured property.

Tax Rate (TR) per \$100

Report the tax rate per \$100 of value on secured and unsecured property.

Amount of Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e., $[(NTV/100) * TR]$.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR related to the **Less Than Countywide Fund Voter-Approved Tax** levy.

Unitary and Operating Non-Unitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter-approved levy.

Total Less Than Countywide Funds Voter Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR and Unitary and Operating Non-unitary Taxes** for each Less Than Countywide Voter- Approved Tax Levy.

General County - Detail Property Taxes - Taxes Allocated and Levied Form - (Continued):

Total Voter-Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the aggregate sum of the **Total General County Voter-Approved Taxes Levied** and **Total Less Than Countywide Funds Voter-Approved Taxes Levied**.

Total Taxes Allocated and Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and **Total Voter-Approved Taxes Levied**.

Cities Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the cities' 1% allocations and voter-approved taxes levied.

Name of City:

The electronic report will provide a dropdown menu to select the city. If preparing a paper report, enter the name of the city.

Allocation of Property Taxes 1%:

Secured

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

Unsecured

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

Total Allocation of Property Taxes 1%

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

Voter-Approved Taxes Levied:

Purpose of Levy

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

Net Taxable Value (NTV)

Report the secured and unsecured net taxable value.

Tax Rate (TR) per \$100

Report the secured and unsecured tax rate per \$100 of net taxable value.

Amount of Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e., $[(NTV/100) * TR]$.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR related to the Voter Approved Taxes Levied.

Unitary and Operating Non-Unitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter approved levy.

Cities Property Taxes - Taxes Allocated and Levied Form - (Continued):

Total Voter-Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR, and Unitary and Operating Non-unitary Taxes** for each city's voter-approved tax levy.

Total Taxes Allocated and Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and the aggregate **Total Voter-Approved Taxes Levied** for each city.

Community Redevelopment Agencies Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the tax increment allocations to community redevelopment agencies.

Specific Instructions:

Name of Redevelopment Agency

The electronic report will provide a dropdown menu to select the community redevelopment agency. If preparing a paper report, enter the name of the community redevelopment agency.

Distribution of Tax Increment:

Secured

Report the amount of secured tax increment to be distributed from the 1% countywide property tax

Unsecured

Report the amount of unsecured tax increment to be distributed from the 1% countywide property tax

Homeowners Property tax Reimbursement (HOPTR)

Report the amount of HOPTR tax increment to be distributed from the 1% countywide property tax.

Total Distribution of Tax Increment

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

Distribution of Debt Tax Increment:

Secured

Report the amount of secured tax increment to be distributed from voter-approved tax levies.

Unsecured

Report the amount of unsecured tax increment to be distributed from voter-approved tax levies.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR tax increment to be distributed from voter-approved tax levies.

Unitary and Operating Non-Unitary Taxes Levied

Report the amount of tax increment attributable to the unitary and non-unitary property of the voter-approved levy.

Community Redevelopment Agencies Property Taxes - Taxes Allocated and Levied Form - (Continued):

Total Distribution of Debt Tax Increment

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

Total Distribution

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Distribution of Tax Increment** and **Total Distribution of Debt Tax Increment** for each community redevelopment agency.

School Districts Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the schools' 1% allocations and voter-approved taxes levied.

Name of School District:

The electronic report will provide a dropdown menu to select the school district. If preparing a paper report, enter the name of the school district.

Type of School District:

The electronic report will provide a dropdown menu to select type of school district. If preparing a paper report, enter "K-12", "County Office of Education", or "Community College" as appropriate.

Allocation of Property Taxes 1%:

Secured

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

Unsecured

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

Total Allocation of Property Taxes 1%

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

Voter Approved Taxes Levied:

Purpose of Levy

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

Net Taxable Value (NTV)

Report the secured and unsecured net taxable value.

Tax Rate (TR) per \$100

Report the secured and unsecured tax rate per \$100 of net taxable value.

Amount of Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e., $[(NTV/100) * TR]$.

School Districts Property Taxes - Taxes Allocated and Levied Form - (Continued):

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR related to the Voter-Approved Taxes Levied.

Unitary and Operating Non-Unitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter-approved levy.

Total Voter-Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured, Unsecured, HOPTR, and Unitary and Operating Non-unitary Taxes** for each school district's voter-approved tax levy.

Total Taxes Allocated and Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and the aggregate **Total Voter-Approved Taxes Levied** for each school district.

Special Districts Property Taxes - Taxes Allocated and Levied Form:

The purpose of this form is to report the special districts' 1% allocations and voter-approved taxes levied.

Name of Special District:

The electronic report will provide a dropdown menu to select the special district. If preparing a paper report, enter the name of the special district. New special districts may be entered on this form.

Name of Zone:

The electronic report will provide a dropdown menu to select the zone. If preparing a paper report, enter the name of the zone. New zones may be entered on this form.

Type of Levy:

The electronic report will provide a dropdown menu to select the type of levy. If preparing a paper report, enter "All Property", "Land and Improvements", or "Land Only", as appropriate.

Allocation of Property Taxes 1%:

For the 2004-05 fiscal year, report the amounts net of increases to the Educational Revenue Augmentation Fund (ERAF) required by AB 2115 (Chapter 610 of the Statutes of 2004).

Secured

Report the amount of secured property taxes to be allocated from the 1% countywide property tax.

Unsecured

Report the amount of unsecured property taxes to be allocated from the 1% countywide property tax.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR to be allocated from the 1% countywide property tax.

Total Allocation of Property Taxes 1%

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured** and **HOPTR** amounts reported.

Voter Approved Taxes Levied:

Purpose of Levy

Identify the purpose of the levy. For example, "General Obligation Bonds 1998".

Net Taxable Value (NTV)

Report the secured and unsecured net taxable value.

Special Districts Property Taxes - Taxes Allocated and Levied Form - (Continued):

Tax Rate (TR) per \$100

Report the secured and unsecured tax rate per \$100 of net taxable value.

Amount of Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report, enter the amount of levy i.e., $[(NTV/100) * TR]$.

Homeowners Property Tax Reimbursement (HOPTR)

Report the amount of HOPTR related to the Voter-Approved Taxes Levied.

Unitary and Operating Non-Unitary Taxes Levied

Report the amount of taxes levied attributable to the unitary and non-unitary property of the voter-approved levy.

Total Voter-Approved Taxes Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of the **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-unitary Taxes** for each city's voter-approved tax levy.

Total Taxes Allocated and Levied

The electronic report will calculate this amount. If preparing a paper report, enter the sum of **Total Allocation of Property Taxes 1%** and the aggregate **Total Voter-Approved Taxes Levied** for each special district / zone combination.

Educational Revenue Augmentation Fund (ERAF) – County ERAF Contributions Form:

The purpose of this form is to report the amount of tax revenues to be contributed to the ERAF by the county.

County General - Amount

Enter the amount to be contributed by the general county.

Less Than Countywide Funds:

Specify

Identify the Less Than Countywide Fund(s) and report the amount(s) to be contributed by each Less Than Countywide Fund.

Total County

The electronic report will calculate this amount. If preparing a paper report enter the sum of **County General** and the **Less Than Countywide Funds** amount(s).

Educational Revenue Augmentation Fund (ERAF) – Cities ERAF Contributions Form:

The purpose of this form is to report the amount of tax revenues to be contributed to the ERAF by each city within the county.

Name of City

The electronic report will provide a dropdown menu to select the city. If preparing a paper report, enter the name of the city.

Amount

Enter the amount to be contributed by each city listed.

Total Cities

The electronic report will calculate this amount. If preparing a paper report enter total of all the amounts contributed by the cities to the ERAF.

Educational Revenue Augmentation Fund (ERAF) – Special Districts ERAF Contributions Form:

The purpose of this form is to report the amount of tax revenues to be contributed to the ERAF by each special district within the county.

Name of Special District

The electronic report will provide a dropdown menu to select the special district. If preparing a paper report, enter the name of the special district.

Amount

For the 2004-05 fiscal year, report the increased amounts of ERAF required by AB 2115 (Chapter 610 of the Statutes of 2004).

Enter the amount to be contributed by each special district listed.

Total Special Districts

The electronic report will calculate this amount. If preparing a paper report enter total of all the amounts contributed by the special districts to the ERAF.

Countywide Summary – Taxes Allocated and Levied Form:

The purpose of this form is to aggregate all taxes allocated.

Specific Instructions:

The electronic report will calculate ALL amounts on this form. If preparing a paper report enter aggregate totals for each reporting category.

Allocation of Property Taxes 1%:

County Government

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **General County – Detail Property Tax Form** in the **Allocation of Property Taxes 1%** section under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

Less Than Countywide Funds

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **General County – Detail Property Tax Form** in the **Allocation of Property Taxes 1%, Less Than Countywide Funds** section. List the Less than Countywide Funds as specified and amount the amounts under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

Cities

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **Cities Property Tax Form** in the **Allocation of Property Taxes 1%** under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

Community Redevelopment Agencies

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **Community Redevelopment Agencies Property Tax Form** in the **Distribution of Tax Increment** section under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

School Districts

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **School Districts Property Tax Form** in the **Allocation of Property Taxes 1%** under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the “Total” column.

Countywide Summary – Taxes Allocated and Levied Form - (Continued):

Special Districts

The electronic report will calculate these amounts. If preparing a paper report enter the amounts reported on the **Special Districts Property Tax Form** in the **Allocation of Property Taxes 1%** section under the appropriate columns for **Secured**, **Unsecured**, and **HOPTR**. Sum the **Secured**, **Unsecured**, and **HOPTR** amounts reported and enter the result in the "Total" column.

Educational Revenue Augmentation Fund (ERAF)

The electronic report will calculate this amount. If preparing a paper report enter the sum of **County ERAF Contributions – Total County**, **Cities ERAF Contributions - Total Cities**, and **Special Districts ERAF Contributions – Total Special Districts** amounts reported on the ERAF forms.

Total Allocation of Property Taxes 1%

The electronic report will calculate these amounts. If preparing a paper report enter the total by column.

Note: The Total Allocation of Property Taxes 1% - Total MUST AGREE with the Countywide, Property Taxes - Total.

Voter-Approved Taxes Levied

County Government

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **General County – Detail Property Tax Form** in the **General County Voter Approved Taxes Levied** section under the appropriate columns for **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-Unitary**.

Less Than Countywide Funds

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **General County – Detail Property Tax Form** in the **Less Than Countywide Funds Voter-Approved Taxes Levied** section under the appropriate columns for **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-Unitary**.

Cities

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **Cities Property Tax Form** in the **Voter-Approved Taxes Levied** section under the appropriate columns for **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-Unitary**.

Countywide Summary – Taxes Allocated and Levied Form - (Continued):

Community Redevelopment Agencies

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **Community Redevelopment Agencies Property Tax Form** in the **Distribution of Debt Tax Increment** section under the appropriate columns for **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-Unitary**.

School Districts

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **School Districts Property Tax Form** in the **Voter-Approved Taxes Levied** section under the appropriate columns for **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-Unitary**.

Special Districts

The electronic report will calculate these amounts. If preparing a paper report, enter the aggregate sum of the amounts reported on the **Special Districts Property Tax Form** in the **Voter-Approved Taxes Levied** section under the appropriate columns for **Secured**, **Unsecured**, **HOPTR**, and **Unitary and Operating Non-Unitary**.

Total Voter Approved Taxes Levied

The electronic report will calculate these amounts. If preparing a paper report enter the total for each column in the **Voter-Approved Taxes Levied** section.